2008 ANNUAL REPORT

ORGANIZATION
& STAFF
DEVELOPMENT

Learn.Develop.Renew

Manitoba

2008 ANNUAL REPORT

Organization & Staff Development
Manitoba Civil Service Commission

Learn.Develop.Renew

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Minister responsible
for The Civil Service Act

Legislative Building
Winnipeg, Manitoba, CANADA
R3C 0V8

His Honour
The Honourable John Harvard, P.C., O.M.
Lieutenant Governor of Manitoba
Room 235, Legislative Building
Winnipeg, Manitoba
R3C 0V8

May It Please Your Honour

I am pleased to present the Fourteenth Annual Report of the Organization and Staff Development Agency for the fiscal year ended March 31, 2008.

Respectfully submitted,

Greg Selinger
Minister Responsible for the Organization
and Staff Development Agency
Civil Service Commission

Manitoba

Civil Service Commission

Office of the Commissioner
935 - 155 Carlton Street
Winnipeg, MB R3C 3H8

Honourable Greg Selinger
Minister Responsible for the Organization
and Staff Development Agency
Civil Service Commission
103 Legislative Building
Winnipeg, Manitoba
R3C 0V8

Dear Minister Selinger:

I am pleased to submit, for your consideration, the 2008 Annual Report of Organization and Staff Development (OSD) as a Special Operating Agency.

The report covers the period April 1, 2007 to March 31, 2008. During this period, OSD continued to strive to fulfill its obligations as a self-sustaining operation and to achieve its service and financial objectives. OSD is making a valuable contribution to the renewal of Manitoba's Civil Service by orienting managers to the Values and Ethics Guide and Respectful Workplace Policy, by orienting new employees to the core values and operations of the Manitoba Civil Service and by supporting the skill development of the public service with new programs such as Essentials of Supervision and the certificate in Public Sector Management.

Respectfully submitted,

Debra Woodgate
Civil Service Commissioner
Chair of the Organization
and Staff Development Agency
Advisory Board

OSD Advisory Board as at March 31, 2008

Chair

Debra Woodgate
Commissioner
Manitoba Civil Service Commission

Agency Management

Anna Schmidt Beauchamp
Director
Organization and Staff Development
Manitoba Civil Service Commission

Members

Gisela Rempel
Assistant Deputy Minister
Science, Technology, Energy & Mines
Service Transformation Manitoba

Marcia Thomson
Assistant Deputy Minister
Health & Healthy Living
Manitoba Health

Rose Bear
Program Coordinator
Staffing & Diversity
Civil Service Commission

Vince Warden
Vice President & Chief Financial Officer
Finance & Administration
Manitoba Hydro

Guy Gordon
Executive Director
Science, Technology, Energy and Mines
Service Transformation Manitoba

Profile

Purpose

In 1970, the Manitoba Civil Service Commission created a branch to provide training workshops and advisory services that supported what the government wanted to achieve in the area of people and organization development.

In 1994, Organization and Staff Development (OSD) became the third Special Operating Agency of the Manitoba Government. The Special Operating Agency framework emphasizes accountability and end results. This emphasis is consistent with the OSD tradition of putting the service user first and always striving to make a difference.

Organization and Staff Development (OSD) is a program area of the Civil Service Commission. The agency provides consulting and training services. These services:

1. support implementation of government human resource policies and priorities, and

2. assist employees and their managers to solve organization problems, to improve and sustain service effectiveness, and to help realize the human potential that exists with organizations.

The agency determines needs in three ways. It reviews government initiatives and statements of priority. It meets with central government to understand better what is wanted from the people who provide service. It reviews feedback on its services, and talks to clients to determine changes in their needs.

Commitment

Organization and Staff Development (OSD) believes that its consulting and training services contribute positively to improving individual and organization effectiveness in the Manitoba Government and in those other organizations that access our services.

OSD is committed to representing three principles in whatever the agency does.

1. The needs of those who use our service are our concern.

This means we act with the courage necessary to understand our service users and to provide them with real help for real problems.

2. We treat others as friends, no differently than we treat ourselves.

This means we strive to make every contact an experience that benefits our service users, makes them better off for knowing us and leaves them a little wiser.

3. Our work is important work.

This means we serve to the best of our ability. We respect the privilege of helping Manitobans and those who represent them.

Director's Comment

In order to meet the evolving needs of government for training and consulting, OSD needed to focus attention on its own organizational development in 2007/08.The Manitoba Human Resource Renewal Initiative has turned a spotlight on the importance of learning and development to the health of an organization, and OSD has been realigning its work to link more closely with the Civil Service Commission's HR Renewal mandate. In 2007/08 the Commission increased its direct budgetary support to OSD by 36.4% to a total of $324,700 in recognition of this growing focus on corporate HR development. This increased corporate support enabled OSD to concentrate on the development of several new learning initiatives which were launched early in the new fiscal year, and which will therefore be reflected more fully in the 2008/09 annual report.

In 2007/08 OSD delivered 334 customized workshops, a decrease of 40% over the previous fiscal year. OSD had 121 fewer requests of Security Awareness Training workshops as a majority of the civil service has been through this required training. The dramatic reduction in offerings of this training workshop contributed to an expected decrease in revenue.

Although revenue decreased in 2007/08 by 20% or $309,457, revenue exceeded budget projections by $178,982, due in large part to a 17% increase in OSD's delivery of Guide workshops. The average number of participants per class increased to 18, well above our break-even number of 13. Participation in OSD Guide workshops offered in rural areas increased slightly.

Progress towards Goals and Objectives

OSD continues to fulfill its Business Plan commitments. In 2007/08 OSD continued to solidify the position of the agency as a relevant and valued supplier of consulting and training services. OSD achieved its goals and objectives and performance targets.

From 2007/08 Business Plan:

The primary goal for 2007/08 is to better coordinate and facilitate more cost-effective delivery of training and development in support of Government human resource priorities, particularly those associated with implementing the Civil Service Renewal Strategy. We will continue to solidify the position of the agency as a primary supplier of consulting and training services. The objectives for 2007/08 are:

1. To support the government's Renewal Initiative by administering and delivering the development component of established leadership development programs such as Women's Leadership Program, Leadership @ All Levels, the mandatory supervisory training on the new corporate policies, and corporate Orientation program.

   23 Women participated in the 2007-08 intake of the Women's Leadership Program. OSD planned a Thompson-based intake for 2008/09.

   The Leadership @ All Levels guide was revised to make it more accessible to a wide range of users, and to better incorporate new materials related to the Learning Policy.

   OSD piloted a new Corporate Orientation workshop on January 29, 2008. The workshop was revised in response to feedback from the pilot, and regular offerings of the Corporate Orientation began in April 2008.

2. To support the Civil Service Commission and departments by developing, communicating and delivering the training components of new human resource policies and programs.

   A number of new corporate policies will be implemented this business year. There will be a need for training support to departments to ensure consistency of practice. OSD will support the Civil Service Commission by taking the lead role in developing, communicating and delivering the training components of the policies: Examples are: Values and Ethics Guide, Corporate Orientation program, Respectful Workplace Policy, Learning Policy and Learning Plan, Public Disclosure Act.

   In 2007/08 OSD offered corporate training to introduce managers to the Values and Ethics Guide, the Respectful Workplace Policy, and the Public Interest Disclosure Act. An event was planned for early in 2008/09 to introduce managers to the Learning Policy.

   OSD partnered with Aboriginal and Northern Affairs in the development of a training workshop on Duty to Consult.

3. To develop and deliver a comprehensive, accredited, competency based program for first line supervisors.

   Leadership development continues to be a priority as a pillar of the Renewal Initiative. OSD will work with senior managers and the human resource community to establish a program of essential skill building for front-line supervisors. OSD will continue to work with post-secondary institutes within the province for accreditation for this program to support a culture of continuous learning and the government's Learning Policy

   In 2007/08 OSD completed the development of 10-day Essentials of Supervision certificate program, ready for formal launch in April 2008. Workshops completed towards this certificate program may be used for credit towards certificate programs offered by the University of Winnipeg. In recognition that some departments

had previously provided their own supervisor training, bridging courses were developed to facilitate transfer from these department-based programs to the new program.

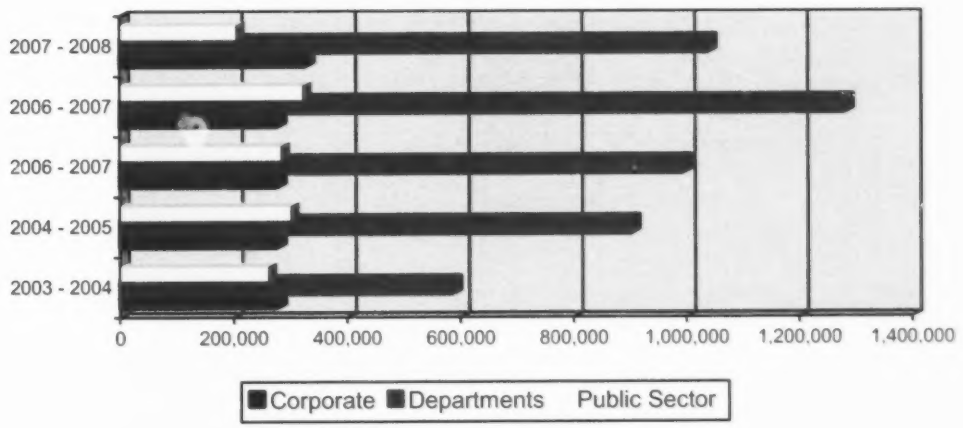
In partnership with the University of Manitoba OSD developed a certificate program in Public Sector Management, for pilot beginning April 2008. The PSM certificate is designed for mid-managers, and provides a post-secondary credential with credits transferable towards a university degree.

4. To coordinate and integrate common training services throughout the Civil Service to ensure consistent content and message, fair access to common training services and most effective use of resources.

   OSD hosted a planning session on common training which generated a number of recommendations. Work on this goal is ongoing in 2008/09.

Comparison of Revenue by Stream

	2003/04	2004/05	2005/06	2006/07	2007/08
Corporate *	274,700	274,700	274,700	274,700	324,700
Departments **	583,597	899,967	991,612	1,278,414	1,035,608
Public Sector ***	259,249	299,154	282,249	320,649	203,323



* Training and Consulting fully or partially funded by the Civil Service Commission

** Training and Consulting fully or partially paid for by Government of Manitoba departments or Special Operating Agencies

*** Training and consulting fully paid for by the Government of Canada, Crown Corporations, and Regional Health Authorities, Foundations and all other privately owned companies or businesses.

Performance Framework - Part 1

Table 1 – General Training

General training are those workshops scheduled in the OSD *Guide* to training & consulting services

"Workshops added" are those added in response to high demand of any regularly scheduled workshops

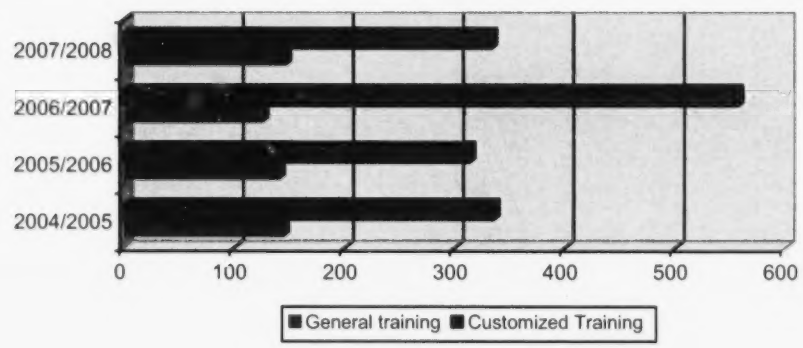
	Winnipeg Workshops	*Workshops Added*	*Rural Workshops*	*Total*	*Participants*	*Average per class*
2007/08	118	10	19	147	2627	18
2006/07	99	7	20	126	2150	17
2005/06	108	9	24	141	2432	17
2004/05	124	5	16	145	2057	14

Table 2 – Customized Training

Customized Training is consulting, training or administrative services provided to a specific service user and their organization.

	Winnipeg Workshops	*Rural Workshops*	*Total*	*Participants*	*Average per class*
2007/08	291	43	334	5062	15
2006/07	453	104	557	6587	12
2005/06	264	50	314	4038	13
2004/05	296	40	336	4522	13

Comparison of General Training and Customized Training



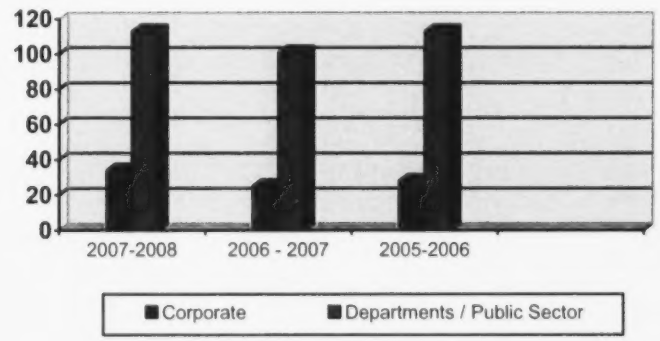
Performance - Part 2

Comparison of Fully Funded Workshops vs. Non Funded Workshops Delivered

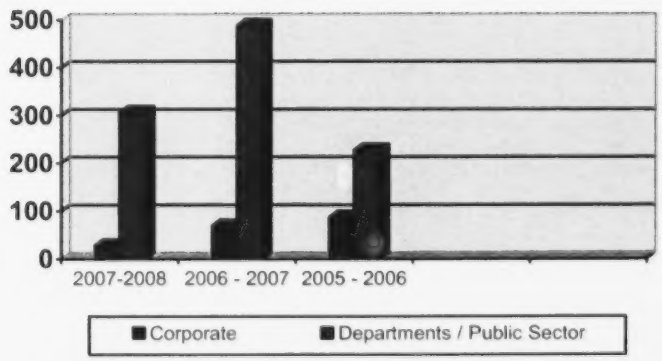
Comparison As at March 31/08	General Training (# of workshops delivered)			Customized (# of workshops / projects delivered)		
	2007/08	2006/07	2006/05	2007/08	2006/07	2006/05
Corporate (Fully sponsored by Civil Service Commission)	34	25	28	27.5*	69	87
Departmental / Public Sector	113	101	113	306.5*	488	227
Total	**147**	**126**	**141**	**334**	**557**	**314**

* .5 denotes funding has been shared - 50% by Civil Service Commission, 50% by participating department.

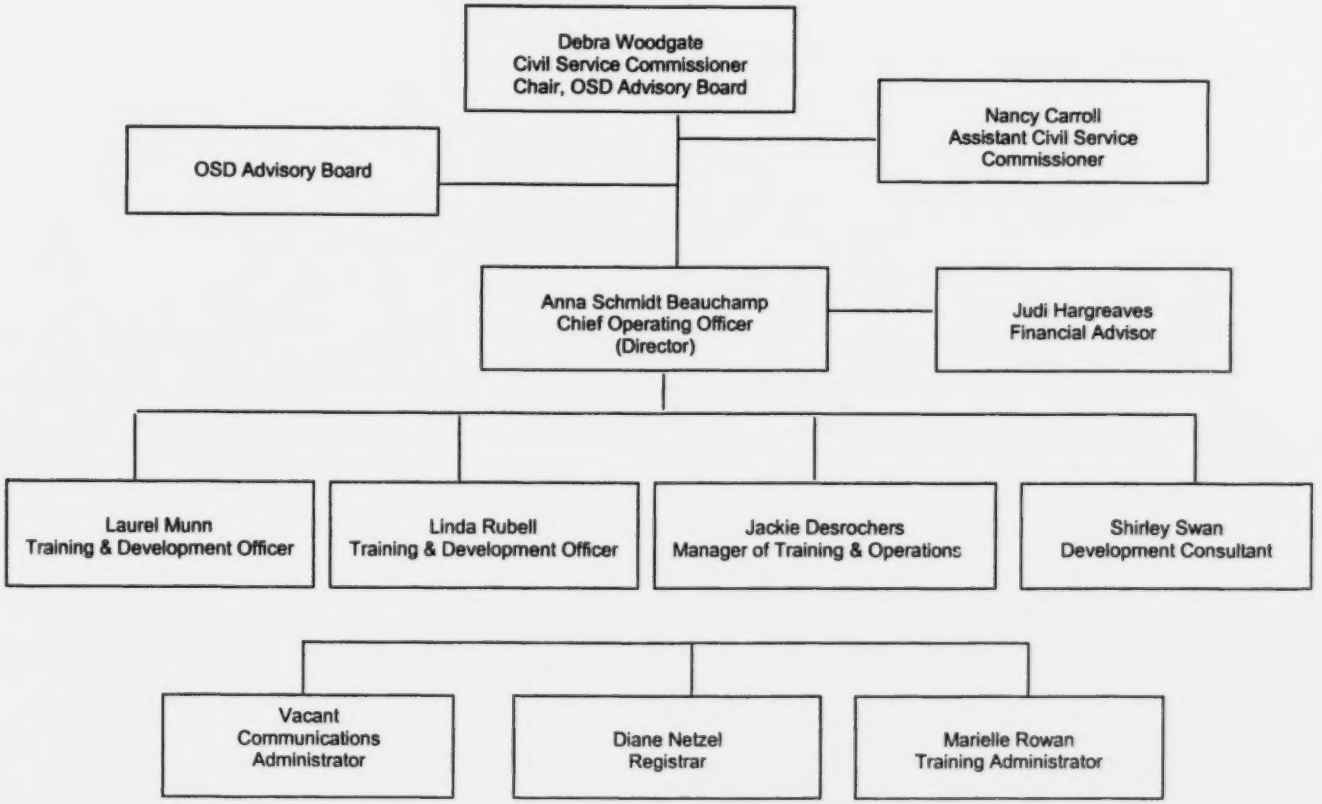
General training



Customized



OSD Reporting Relationships as at March 31, 2008



ORGANIZATION AND STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Financial Statements

For the year ended March 31, 2008

ORGANIZATION AND STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Financial Statements

For the year ended March 31, 2008

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Management's Responsibility for Financial Reporting

The accompanying financial statements are the responsibility of the management of Organization and Staff Development and have been prepared in accordance with Canadian generally accepted accounting principles. In management's opinion, the financial statements have been properly prepared within reasonable limits of materiality, incorporating management's best judgement regarding all necessary estimates and all other data available to May 21, 2008.

Management maintains internal controls to properly safeguard the assets and to provide reasonable assurance that the books and records from which the financial statements are derived accurately reflect all transactions, and that established policies and procedures are followed.

The responsibility of the Auditor General is to express an independent opinion on whether the financial statements of Organization and Staff Development are fairly represented in accordance with Canadian generally accepted accounting principles. The Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

On behalf of Management,

Organization and Staff Development

Anna Beauchamp, Director
May 21, 2008

Auditors' Report

To the Auditor General
Province of Manitoba

We have audited the balance sheet of **Organization and Staff Development - An Agency of the Special Operating Agencies Financing Authority** as at March 31, 2008 and the statements of operations and retained earnings and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2008 and the results of its operations and the changes in its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Winnipeg, Manitoba
May 21, 2008

ORGANIZATION AND STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Balance Sheet

March 31	2008	2007
	(000's)	
Assets		
Current Assets		
Cash and bank (Note 3)	$ 39	$ 12
Short-term investments - Province of Manitoba	640	526
Accounts receivable	181	244
Receivable from Province of Manitoba (Note 4)	39	-
Inventories	14	16
	913	798
Receivable from Province of Manitoba (Note 4)	-	39
Capital assets (Note 5)	36	39
	$ 949	$ 876
Liabilities and Equity		
Current Liabilities		
Accounts payable and accrued liabilities	$ 119	$ 99
Severance liability (Note 6)	52	47
	171	146
Equity		
Retained earnings	778	730
	$ 949	$ 876

The accompanying notes are an integral part of these financial statements.

ORGANIZATION AND STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Statement of Operations and Retained Earnings

For the year ended March 31

(000's)

	2008 Actual	2007 Actual	Variance	Budget	Variance
Revenue					
Training and consulting	$ 1,564	$ 1,877	$ (313)	$ 1,400	$ 164
Interest	23	19	4	8	15
	1,587	1,896	(309)	1,408	179
Expenses					
Professional fees	659	659	-	559	100
Salaries and benefits	559	500	59	568	(9)
Books and course materials	64	139	(75)	64	-
Food and beverages	56	84	(28)	55	1
Accommodations	52	81	(29)	50	2
Occupancy costs	29	26	3	29	-
Office supplies	24	20	4	15	9
Desk top management	22	19	3	19	3
Travel	19	32	(13)	30	(11)
Marketing	15	4	11	5	10
Communications	14	24	(10)	20	(6)
Rentals	8	20	(12)	15	(7)
Professional development	7	9	(2)	10	(3)
Amortization	7	5	2	4	3
Other	4	5	(1)	5	(1)
Great Plains Support	-	-	-	1	(1)
	1,539	1,627	(88)	1,449	90
Net income and comprehensive income for the year	48	269	$ (221)	$ (41)	$ 89
Retained earnings, beginning of year	730	461			
Retained earnings, end of year	$ 778	$ 730			

The accompanying notes are an integral part of these financial statements.

ORGANIZATION AND STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY

Statement of Cash Flows

For the year ended March 31	2008	2007
	(000's)	
Cash Flows from Operating Activities		
Net income for the year	$ 48	$ 269
Adjustment for		
Amortization of capital assets	7	5
	55	274
Changes in non-cash working capital balances		
Accounts receivable	63	(175)
Inventories	2	(11)
Accounts payable and accrued liabilities	20	(120)
Severance liability	5	(28)
	90	(334)
	145	(60)
Cash Flows from Investing Activities		
Purchase of capital assets	(4)	(35)
Increase (decrease) in cash and cash equivalents	141	(95)
Cash and cash equivalents, beginning of year	538	633
Cash and cash equivalents, end of year	$ 679	$ 538
Represented by		
Cash and bank	$ 39	$ 12
Short-term investments	640	526
	$ 679	$ 538

The accompanying notes are an integral part of these financial statements.

ORGANIZATION AND STAFF DEVELOPMENT - AN AGENCY OF THE SPECIAL OPERATING AGENCIES FINANCING AUTHORITY
Notes to Financial Statements

March 31, 2008

(000's)

1. Nature of Organization

Effective April 1, 1994, Organization and Staff Development of the Civil Service Commission was designated by regulation as a Special Operating Agency under The Special Operating Agencies Financing Authority Act and operates under a charter approved by the Lieutenant Governor in Council. Its mandate is to provide consulting and training services to support the implementation of the government's human resource policies and priorities.

The Agency is financed through the Special Operating Agencies Financing Authority. The Financing Authority has the mandate to hold and acquire assets required for and resulting from Agency operations. It finances the Agency through repayable loans and working capital advances. This financial framework enables the Agency to operate in a business-like manner according to public policy expectations.

A Management Agreement between the Financing Authority and the Minister responsible for the Civil Service Commission assigns responsibility to the Agency to manage and account for the Agency related assets and operations on behalf of the Financing Authority.

Organization and Staff Development continues to be part of the Civil Service Commission under the general direction of the Commissioner and ultimately the policy direction of the Minister responsible for The Civil Service Act.

Organization and Staff Development remains bound by relevant legislation and regulations. It is also bound by administrative policy except where specific exemptions have been provided for in its charter in order to meet business objectives.

Organization and Staff Development is economically dependant on the Province of Manitoba. Currently, the Agency derives most of its revenue from the Province of Manitoba and all of its capital financing requirements through the Financing Authority.

(000's)

2. Significant Accounting Policies

Basis of Reporting

The financial statements of the Agency are presented in accordance with Canadian generally accepted accounting principles.

New Accounting Policies

Effective April 1, 2007 the Agency adopted the following new accounting standards issued by the Canadian Institute of Chartered Accountants (CICA):

Section 1506 Accounting Changes

Section 1506 requires that voluntary changes in accounting policies are made only if they result in the financial statements providing reliable and more relevant information. Additional disclosure is required when the Agency has not yet applied a new primary source of Canadian GAAP that has been issued but is not yet effective, as well as when changes in accounting estimates and errors occur. The adoption of this revised standard had no material impact on the Agency's financial statements for the year ended March 31, 2008.

Section 1530 Comprehensive Income

Section 1530 requires the presentation of a statement of comprehensive income and provides guidance for the reporting and display of other comprehensive income. Comprehensive income represents the change in equity of an enterprise during a period from transactions and other events arising from non-owner sources including gains and losses arising on translation of self-sustaining foreign operations, gains and losses from changes in fair value of available for sale financial assets and changes in fair value of the effective portion of cash flow hedging instruments. The Agency has not recognized any adjustments through other comprehensive income for the year ended March 31, 2008. Because the Agency has no items related to other comprehensive income, comprehensive income is equivalent to net income.

Section 3855 Financial Instruments - Recognition and Measurement

Section 3855 prescribes the criteria for recognition and presentation of financial instruments on the balance sheet and the measurement of financial instruments according to prescribed classifications. Under this section, financial assets and liabilities are initially recorded at fair value. This section also addresses how financial instruments are measured subsequent to initial recognition and how the gains and losses are recognized.

The Agency is required to designate its financial instruments into one of the following five categories: held for trading; available for sale; held to maturity, loans and receivables; and other financial liabilities. All financial instruments classified as held for trading or available for sale are subsequently measured at fair value with any change in fair value recorded in net earnings and other comprehensive income, respectively. All other financial instruments are subsequently measured at amortized cost.

(000's)

2. Significant Accounting Policies (continued)

The Agency has designated its financial instruments as follows:

Cash and bank and short-term investments are classified as financial assets held for trading and are measured at fair value with gains and losses recognized in net earnings. Due to the relatively short period to maturity of these financial assets, the carrying values approximate their fair values.

Accounts receivable and the receivable from the Province of Manitoba are classified as loans and receivables. These financial assets are recorded at their amortized cost using the effective interest rate method.

Account payable and accrued liabilities are classified as other financial liabilities. These financial liabilities are recorded at their amortized cost using the effective interest rate method.

The adoption of this revised standard had no material impact on the Agency's financial statements for the year ended March 31, 2008.

Financial Instruments

The Agency's financial instruments consist of cash and bank, short-term investments, accounts receivable, receivable from the Province of Manitoba, and accounts payable and accrued liabilities.

Unless otherwise noted, it is management's opinion that the Agency is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of accounts receivable, receivable from the Province of Manitoba, accounts payable and accrued liabilities approximates their carrying values due to their short-term maturity.

Revenue Recognition

Training and consulting revenue is recorded on an accrual basis by specific project.

Use of Estimates

In preparing the Agency's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

(000's)

2. Significant Accounting Policies (continued)

Future Accounting Policy Changes

The CICA has issued two new standards, CICA 3862: *Financial Instruments - Disclosures* and CICA 3863: *Financial Instruments - Presentation*, which enhance the abilities of users of financial statements to evaluate the significance of financial instruments to an entity, related to the exposures and the management of these risks.

The CICA has also issued a new standard, CICA 1535: *Capital Disclosures*, which requires the disclosure of qualitative and quantitative information that enables users of financial statements to evaluate the Agency's objectives, policies and processes for managing capital.

These changes in accounting policies, which will be adopted effective April 1, 2008, will only require additional disclosures in the financial statements.

In June 2007, the CICA also issued a new standard, CICA 3031: *Inventories*, which replaces Section 3030: Inventories. The new Section will be applicable to financial statements relating to fiscal years beginning on or after January 1, 2008. Accordingly, the Agency will adopt the new standards for its fiscal year beginning April 1, 2008. It provides more guidance on the measurement and disclosure requirements for inventories. (For example, it requires that fixed and variable production overheads be systematically allocated to the carrying amount of inventory). The Agency does not expect that the adoption of this new Section will have a material impact on its financial statements.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital Assets

Rates of amortization applied to write off the cost of capital assets over their estimated life are as follows:

Office equipment	20% declining balance
Furniture and fixtures	20% declining balance
Computer equipment	20% straight-line

In the year of acquisition, amortization is calculated at one half of the rate indicated above.

3. Working Capital

The Agency has an authorized line of working capital advances of $120 which was unused and available at March 31, 2008.

(000's)

4. Receivable from Province of Manitoba

The Province of Manitoba has accepted responsibility for the severance benefits accumulated by the Agency's employees to March 31, 1998. Accordingly, the opening severance pay liability balance as at April 1, 1998 calculated at $33 was completely offset by a receivable from the Province. The receivable from the Province was restated to $39 as a result of the actuarial valuation completed as at March 31, 2000.

The Province of Manitoba has confirmed that it intends to pay in full the March 31, 2008 receivable balance related to prior years' funding for severance pay. This payment will be placed in an interest bearing trust account on March 31, 2009 to be held on the Agency's behalf until the cash is required to discharge the related liability. Accordingly, this receivable is classified as current.

5. Capital Assets

	2008			2007		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Office equipment	$ 6	$ 3	$ 3	$ 6	$ 3	$ 3
Furniture and fixtures	50	19	31	46	13	33
Computer equipment	14	12	2	14	11	3
	$ 70	$ 34	$ 36	$ 66	$ 27	$ 39

6. Severance Liability

Effective April 1, 1998, the Agency began recording accumulated severance pay benefits for its employees. The amount of severance pay obligations is based on actuarial calculations. The periodic actuarial valuations of these liabilities may determine that adjustments are needed to the actuarial calculations when actual experience is different from that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

An actuarial report was completed for the severance pay liability as of March 31, 2007. The report provides a formula to update the liability on an annual basis. The Organization and Staff Development's actuarially determined net liability for accounting purposes as at March 31, 2008 was $52 ($47 as at March 31, 2007).

(000's)

7. Related Party Transactions

The Agency is related in terms of common ownership to all Province of Manitoba created Departments, Agencies and Crown Corporations. The Agency enters into transactions with these entities in the normal course of business.

8. Contingencies

A potential claim has been filed against the Agency for breach of an agreement. In the opinion of management and legal counsel, the amount of the potential loss can not be estimated, and the outcome of the claim is not determinable. Should any loss result from the resolution of this claim, such loss will be charged to operations in the year of resolution.

9. Pension Benefits

Employees of Organization and Staff Development are eligible for pension benefits in accordance with the provisions of the Civil Service Superannuation Act ("CSSA"), administered by the Civil Service Superannuation Board. The CSSA established a defined benefit plan to provide benefits to employees of the Manitoba Civil Service and to participating agencies of the Government, including Organization and Staff Development, through the Civil Service Superannuation Fund.

Effective March 31, 2001, pursuant to an agreement with the Province of Manitoba, the Agency transferred to the Province the pension liability for its employees. Commencing April 1, 2001, the Agency was required to pay to the Province an amount equal to its employees' current pension contributions. The amount paid for 2008 was $16 ($18 in 2007). Under this agreement, the Agency has no further pension liability.

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www.gov.mb.ca/csc/osd

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